1988-89
OPERATION AND MAINTENANCE BUDGET

PRESENTED BY
THE HONOURABLE T. PENIKETT
MINISTER OF FINANCE
AT THE FIFTH SESSION
OF THE TWENTY - SIXTH LEGISLATIVE
ASSEMBLY

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Yukon
Finance

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1988-89 OPERATION AND MAINTENANCE

BUDGET SPEECH

Mr. Speaker and Honourable Members, I am pleased to introduce today the Operation and Maintenance Budget for the fiscal year 1988-89.

A commitment to sound, prudent financial management has been a central theme of each of the three previous budgets which I have introduced to the Legislature and the people of the Yukon. It is at the heart of the 1988-89 Budget.

Mr. Speaker, the Budget speaks to the commitment that the government has, to those who live here today and to those who will be our citizens tomorrow. With this commitment in mind our government has, since coming to office, contained the growth in Operation and Maintenance expenditures while attending to the pressing need to develop the infrastructure of the Yukon and stimulate the economy.

The Budget, which I am tabling today, is, in broad terms a balanced budget, with no tax increases and total expenditures, Capital and Operation and Maintenance, below the forecast expenditures for the current fiscal year.

We are in fact forecasting a small surplus of revenues over expenditures for the 1988-89 fiscal year. This surplus of funds will better enable the government to address any future emergencies or initiatives.

Mr. Speaker, our government is committed to addressing the economic and social needs of Yukoners. In preparing the budget, we have considered the views and opinions of all Yukoners. This government has endeavoured to consult with Yukoners, in particular through YUKON 2000. I am pleased to announce that, as a result of this process, the Budget contains measures which will begin to address these concerns. I will elaborate on these measures in a few minutes.

Mr. Speaker, I am most pleased to announce that, as a result of continued sound fiscal management, there will be no tax increases in the coming year. In a balanced budget this is a major accomplishment but one that we felt essential given the high cost of living and consequent high relative tax burden already borne by Yukoners.

ECONOMIC OVERVIEW

By all statistical indicators, the Yukon has had another year of healthy economic growth. The signs of renewed economic prosperity are everywhere. While national and

international forces have played a role in reviving the Yukon economy, the initiatives introduced by our government have also made a major contribution to the improvement in employment and the renewed sense of confidence in the economy.

The rate of inflation in the Yukon, as measured by the Consumer Price Index for Whitehorse, was more than a full percentage point below the national average in 1987. The annual rate of inflation for the Yukon was 3.1 percent in 1987 compared to the national average rate of 4.4 percent.

The unemployment rate continued to decline in 1987 as the private sector created hundreds of new jobs. The level of employment in the Yukon increased at a faster rate than in any other region in Canada. Employment in the Yukon during the second half of 1987 was more than 10 percent higher than in the second half of 1986. At the same time, the population of the Yukon reached its highest level since the Gold Rush. The net in-migration to the Yukon experienced in the past year is indicative of the confidence that people hold for the economy of this territory.

Mining and construction activity continued at a vigorous pace in 1987. The total value of mineral production in the Yukon is estimated to have exceeded $400 million in 1987 compared to $162 million in 1986. The value of building

permits for the Yukon totalled $57.5 million in 1987, slightly exceeding the high values recorded in 1986 and a full 85 percent greater than the 1985 value.

Consumer spending continued to grow at a strong rate in 1987. Retail sales increased by 11.4 percent last year and total restaurant receipts increased by 6.5 percent. Housing starts are estimated to have increased from 182 in 1986 to a total of 261 in 1987.

Early indications are that this economic vitality will carry through 1988.

THE FISCAL POSITION

I have previously mentioned, and it bears repeating that one of the principal objectives of our government has been, and continues to be, the sound and prudent management of the Yukon's public finances. This and previous budgets are illustrative of that concern and that commitment to careful financial management. The Operation and Maintenance Estimates which I am introducing today propose expenditures of $201,806,000.

This represents an increase of 7.0 percent over the Forecast Operation and Maintenance expenditures for 1987-88. This is a moderate increase in expenditures and it

demonstrates this administration's commitment to the practice of good government.

Incorporated into these expenditures are the negotiated wage settlements which this government entered into with its employees in late 1987. These settlements called for wage increases of a little less than 4 percent. In today's economic environment, these settlements are fair and reasonable.

This Budget and the previously approved Capital Budget will result in a net surplus of $4,767,000 for the 1988-89 fiscal year. These monies will enable us in the future to undertake new initiatives or enhance existing ones in response to the needs of Yukoners.

I would now like to take this opportunity to review our overall financial position. The combined Capital and Operation and Maintenance expenditures total $302,280,000 for 1988-89. This represents a reduction, on a comparable basis, in overall expenditures of $31,402,000 from the forecast expenditures for 1987-88. It also means that the 1988-89 budgeted expenditures are of approximately the same magnitude as were the previous year's combined Main Estimates. With the small surplus planned for 1988-89, the accumulated surplus is expected to total $41,064,000 at the end of the fiscal year, compared to the forecast accumulated surplus of $36,297,000 projected for the 1987-88 year-end.

Mr. Speaker, I would like to underscore the point that this government continues to practice sound financial management. Our government has controlled the growth in Operation and Maintenance expenditures while addressing the needs of Yukoners. These expenditures are budgeted to increase at a rate comparable to the estimated rate of increase in Formula Financing. The Budgets of the past three years reflected this government's resolve to concentrate on developing infrastructure and stimulating the economy. This has been done. Total outlays on capital expenditures over this period amounted to $286,854,000. This Budget maintains control over Operation and Maintenance expenditures, a balance of revenues and expenditures, and indeed provides for a small surplus which will better enable the government to address future needs of Yukoners.

REVENUES

Total budgetary revenues for the fiscal year 1988-89 are estimated to be $307,362,000. This represents an increase of 5.1 percent over the 1987-88 forecast. Revenues raised from Yukon sources are expected to increase by 13.2 percent. This is indicative of the continued strong growth in the Yukon economy forecast for the coming year.

During 1988-89, it is estimated that personal income tax revenues will rise to $22,416,000. This represents an 8.3 percent increase over the forecast 1987-88 level of personal income tax revenues. Improved employment levels and earnings are expected to contribute to the strong growth in personal income tax revenues in 1988-89.

Corporate income tax revenues are expected to increase by one-third to a total of $2,477,000 in 1988-89. Continued strong growth in the Yukon economy is expected to contribute to the improved financial status of Yukon businesses.

The combined effect of the continuing growth in Territorial Own Source Revenues and Recoveries has been a reduction in our dependence upon the federal transfer payment. In 1985-86 the federal grant provided 62.3 percent of our total budgetary income. Members will note that in this budget the federal transfer payment will fund 58.9 percent of the budgetary income, a decrease of 3.4 percent.

Despite this decrease in dependence, the federal transfer payment remains very important to our economic well-being and the recent agreement to extend the Formula Financing Agreement with the federal government will provide the Yukon with a stable source of base revenues for the coming year and next.

REVENUE INITIATIVES

Mr. Speaker, our government's resolve to practice responsible financial management, coupled with the resurgence in the Yukon economy, has enabled me to announce that there will be no tax increase in the coming fiscal year.

EXPENDITURE INITIATIVES

Mr. Speaker, I am pleased to announce that our government plans to provide approximately $4.7 million of new monies for a variety of new initiatives and towards enhancing existing programs. These monies are in addition to those required to accommodate general growth in service demand and to those which we have been able to reallocate internally.

In response to the Yukon 2000 process, our government will be committing an additional $1.3 million. These monies represent programs throughout the various departments of the government. I would like to highlight some of these initiatives.

Mr. Speaker, as you are well aware, our government entered into a Land Use Planning Agreement with the federal government last October. This Agreement provides for the

implementation of long range land use planning in the Yukon which will better enable Yukoners to more effectively manage their lands and resources. I am pleased to announce that the Department of Renewable Resources has allocated $415,000 towards Land Use Planning in 1988-89.

Inadequate housing continues to be an area of concern to Yukoners. In order that the Yukon Housing Corporation may better address these concerns in the future, $202,000 has been allocated to the corporation.

Devolution of federal programs to the Yukon is a goal sought by all Yukoners. In this budget an additional $370,000 is being devoted to facilitating that process. These monies will fund the temporary costs to be incurred by our central service agencies associated with integrating federal programs, personnel and systems into the Yukon Government.

Mr. Speaker, we are all aware of the importance of the fur industry to our economy and way of life. Recent events abroad could do irreparable damage to this vital industry. In order to counter any possible ill effects of these events and to promote the fur trade, the Department of Renewable Resources has allocated $25,000 to further support Indigenous Survival International. An additional $19,000 will also be devoted to the Fur Harvest Enhancement Program for 1988-89.

An economically self-sustaining agriculture industry is of benefit to Yukoners. In recognition of this, the Department of Renewable Resources has budgeted an additional $49,000 to enhance agricultural program services and the land application review process for the fiscal year 1988-89. Agriculture has long term economic potential and we are endeavouring to ensure that that potential is achieved for the benefit of Yukoners.

Economic diversification results in a more stable economy and it was one of the major themes brought out in the Yukon 2000 process. To encourage the diversification of our economy, the Department of Economic Development will be spending an additional $25,000 for the Chamber of Commerce Business Incentive Program. These funds will be used to assist in hosting an exhibit of Yukon manufacturers and a reverse trade show, as well as in producing a new Yukon Business Directory and reviving the "Yukon Made" campaign. A further $10,000 will be made available to the Economic Development Organization Program. These monies will better enable organizations to undertake economic development projects during the year to come.

This Budget also provides additional monies to enhance existing programs as well as for other initiatives.

Mr. Speaker, the most important and valuable resource we have is our children. To better provide for their development, our government has made additional monies available to support childcare and education programs throughout the Yukon.

The Department of Health and Human Resources has budgeted $48,000 to allow it to proceed with its Childcare consultation process. This consultation process will provide the government with valuable input from parents, private operators and community groups as to the development and operation of a childcare system suited to meet the needs of Yukoners. In addition to this a further $208,000 has been set aside to enhance daycare programs throughout the territory during 1988-89.

The Department of Education has been granted an additional $1,130,000 to address the operating needs of Yukon College and to further develop Indian education programs. A total of $879,000 of these new monies will be directed towards Yukon College, while $251,000 is to be devoted to the development of Indian education programs.

The development of our children is an integral step in harnessing the potential of our most valuable and important resource. The opening of the new Yukon College campus, the development of Indian education programs, and support of

childcare programs demonstrate our commitment to their development.

Tourism is one of the major components of our economy. In order to further provide for the development, protection and management of our heritage sites and resources, the Department of Tourism has provided an additional $18,000 towards Historic Sites and the Yukon Historical and Museum Association.

Reliable and efficient transportation systems are an integral part of a productive economy. To this end the Department of Community and Transportation Services has been allocated an additional $1.5 million to better maintain the road system throughout the Territory. The Campbell and Dempster Highways, among others, will be targeted for major operation and maintenance improvements in 1988-89.

The Department of Justice has been allotted an additional $66,000 for its Crime Prevention Initiative. Some of these monies will fund a native justice position to be created in Old Crow in order to co-ordinate crime prevention activities in that community.

As part of a new national system for managing hazardous materials in the workplace, the Department of Justice has budgeted $70,000 for the Workplace Hazardous Materials

Information System. This program will go a long way towards improving the margin of safety in the Yukon workplace.

Improved health and social care for all Yukoners is a major commitment of our government. In an effort to further improve the social well-being of Yukoners, the Department of Health and Human Resources has provided an additional $161,000 for the delivery of its Home Care Program. This program provides for the integrated delivery of home nursing, home making and other treatments in personal support services. The Department has also budgeted for nearly $2 million in extra funding for health care in response to the increasing needs of Yukoners in 1988-89.

We recognize the fact that there are Yukoners in need of social assistance. To improve upon their economic situation, the Department of Health and Human Resources will be are forming the social assistance rates for food, shelter, clothing, and household and personal care in the coming fiscal year. The new rates will better reflect the higher costs associated with these necessities and provide financial relief for those in need.

This government has endeavoured in the past and will continue in the future to promote the status of women in the Yukon. I am pleased to announce that the Women's Directorate has devoted an additional $5,000 for research on women's

issues in the coming year. This research will provide information on relevant women's issues and assist the government in addressing the problems associated with women in the Yukon.

As was previously announced in December, this government will be initiating a Fuel Price Inquiry. The concern of all Yukoners in regards to the pricing of fuel necessitates that this government be prepared to provide for a thorough and effective investigation. In order to fund this inquiry, the government will be budgeting $200,000 in 1988-89 towards its costs.

Mr. Speaker, I have only identified a few of the more significant new initiatives, new programs and expanded programs which are provided for in the Estimates I am tabling here today. My Ministers will provide the Legislature with the details of their specific departmental initiatives during debate on the Estimates.

CONCLUSION

Mr. Speaker, I have outlined in this Budget a fiscal plan which addresses both the needs of Yukoners and good, sound financial management. This budget allocates additional dollars towards new and existing programs yet provides for a

reduction in total overall government expenditures from our forecast for the current year. It sets aside a small surplus of monies which will better enable the government to address future emergencies. The Budget provides for all these, Mr. Speaker, and does so without an increase in taxes.

These goals, I am sure, are ones that all members of this Legislature will wish to support, and, to that end, I commend it to the favourable attention of all Honourable Members.

1988-89 OPERATION AND MAINTENANCE

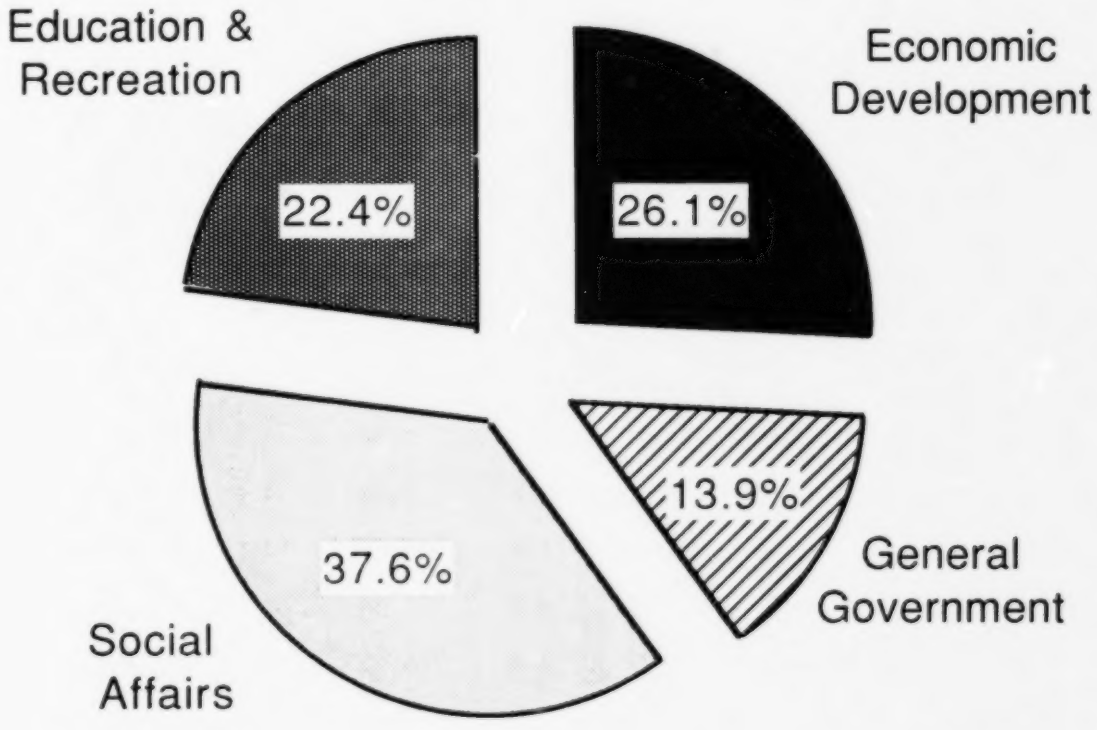
SUPPLEMENTARY INFORMATION

FINANCIAL SUMMARY
($000's)

	1988-89 Estimates		1987-88 Forecast		1987-88 Estimates	
	$	%	$	%	$	%
OPERATION AND MAINTENANCE						
Revenues	57,295	57.5	50,633	56.1	50,463	56.8
Recoveries	32,524	32.6	29,647	32.9	29,263	32.9
EPF	9,820	9.9	9,960	11.0	9,136	10.3
	99,639	100.0	90,240	100.0	88,862	100.0
Expenditures - O & M	201,806	100.0	188,542	100.0	179,695	100.0
Net O & M Expenditures	102,167	100.0	98,302	100.0	90,833	100.0
LOAN CAPITAL						
Expenditures	2,500	100.0	8,000	100.0	8,000	100.0
Recoveries	2,500	100.0	8,000	100.0	8,000	100.0
LOAN AMORTIZATION						
Expenditures	2,197	100.0	1,848	100.0	1,848	100.0
Recoveries	1,882	100.0	1,883	100.0	1,883	100.0

Under Formula Financing additional funding is made available to the Yukon Government through a transfer payment from Canada. The Transfer Payment is subject to adjustment for changes in Revenue, EPF and some Recoveries. At the present time the total Transfer Payment to be received by Yukon on behalf of 1988-89 is expected to be approximately $176,084,000.

EXPENDITURE BY SECTOR
THE YUKON
1988-89



EXPENDITURE SUMMARY BY DEPARTMENT
($000's)

DEPARTMENT/AGENCY	1988-89 Estimates $	1988-89 Estimates %	1987-88 Forecast $	1987-88 Forecast %	1987-88 Estimates $	1987-88 Estimates %
Yukon Legislative Assembly	1,810	0.9	1,796	1.0	1,548	0.9
Executive Council Office	4,650	2.3	4,036	2.1	4,024	2.2
Community and Transportation Services	46,333	23.0	43,796	23.2	42,852	23.8
Economic Development : Mines and Small Business	2,131	1.1	2,435	1.3	2,435	1.4
Education	45,553	22.6	42,937	22.8	41,158	22.9
Finance	2,863	1.4	2,685	1.4	2,539	1.4
Government Services	15,174	7.5	14,375	7.6	12,627	7.0
Health and Human Resoures	42,601	21.1	38,393	20.4	37,957	21.1
Justice	18,199	9.0	17,217	9.1	16,280	9.1
Public Service Commission	4,022	2.0	5,602	3.0	3,306	1.8
Renewable Resoures	8,574	4.2	7,511	4.0	7,221	4.0
Tourism	3,607	1.8	3,265	1.7	3,288	1.8
Women's Directorate	242	0.1	243	0.1	209	0.1
Yukon Housing Corporation	6,047	3.0	4,251	2.3	4,251	2.4
Yukon Liquor Corporation	one dollar	-	one dollar	-	one dollar	-
Yukon Development Corporation	one dollar	-	one dollar	-	one dollar	-
TOTAL EXPENDITURE	201,806	100.0	188,542	100.0	179,695	100.0

The percent columns represent the percent of total expenditures for the year accounted for by that particular department/agency. Percent figures may not add up due to rounding.

EXPENDITURE SUMMARY BY ALLOTMENT
($000's)

	1988-89 Estimates			
	Personnel	Other	Transfer Payments	Total
	$	$	$	$
DEPARTMENT/AGENCY				
Yukon Legislative Assembly	1,439	370	1	1,810
Executive Council Office	2,946	1,674	30	4,650
Community and Transportation Services	19,953	18,611	7,769	46,333
Economic Development : Mines and Small Business	1,539	380	212	2,131
Education	32,496	9,519	3,538	45,553
Finance	2,309	194	360	2,863
Government Services	7,535	7,639	0	15,174
Health and Human Resoures	8,984	13,140	20,477	42,601
Justice	7,395	9,193	1,611	18,199
Public Service Commission	2,613	1,409	0	4,022
Renewable Resoures	5,348	3,136	90	8,574
Tourism	1,645	1,659	303	3,607
Women's Directorate	147	77	18	242
Yukon Housing Corporation	1,220	4,827	0	6,047
TOTAL EXPENDITURE	95,569	71,828	34,409	201,806

REVENUE SUMMARY BY SOURCE
($000's)

SOURCE	1988-89 Estimates		1987-88 Forecast		1987-88 Estimates	
	$	%	$	%	$	%
TAXATION						
Personal Income Tax	22,416	7.3	20,707	7.1	20,707	7.4
Corporate Income Tax	2,477	0.8	1,863	0.6	1,863	0.7
Public Utitilies Income Transfer Tax Act	500	0.2	100	0.0	100	0.0
School Taxes	2,094	0.7	1,877	0.6	1,881	0.7
General Property Taxes	1,019	0.3	965	0.3	897	0.3
Grants in Lieu of Property Taxes	408	0.1	489	0.2	641	0.2
Gasoline Tax	2,540	0.8	2,440	0.8	2,100	0.7
Diesel Tax	1,660	0.5	1,560	0.5	1,300	0.5
Liquor Taxes	1,860	0.6	1,784	0.6	1,759	0.6
Tobacco	2,800	0.9	2,600	0.9	2,600	0.9
Insurance	450	0.1	450	0.2	300	0.1
TOTAL TAXATION	38,224	12.4	34,835	11.9	34,148	12.2
OTHER REVENUE						
Income-Yukon Development Corporation	6,873	2.2	4,300	1.5	4,300	1.5
Profits-Yukon Liquor Corporation	4,867	1.6	4,861	1.7	4,664	1.7
Fees and Licences						
Motor Vehicle	1,843	0.6	1,820	0.6	1,820	0.6
Game and Campground	482	0.2	468	0.2	451	0.2
Business and Professional	340	0.1	318	0.1	314	0.1
Other	666	0.2	633	0.2	626	0.2
Fines and Penalties	193	0.1	194	0.1	194	0.1
Investment Income						
Investments	3,638	1.2	3,093	1.1	3,800	1.4
Land Sale Agreements	150	0.0	85	0.0	85	0.0
Other Revenues	19	0.0	26	0.0	61	0.0
TOTAL OTHER OWN REVENUES	19,071	6.2	15,798	5.4	16,315	5.8
Established Programs Financing	9,820	3.2	9,960	3.4	9,136	3.3
Federal Transfer Payment	176,084	57.3	173,431	59.3	165,017	58.8
TOTAL OTHER REVENUE	204,975	66.7	199,189	68.1	190,468	67.8

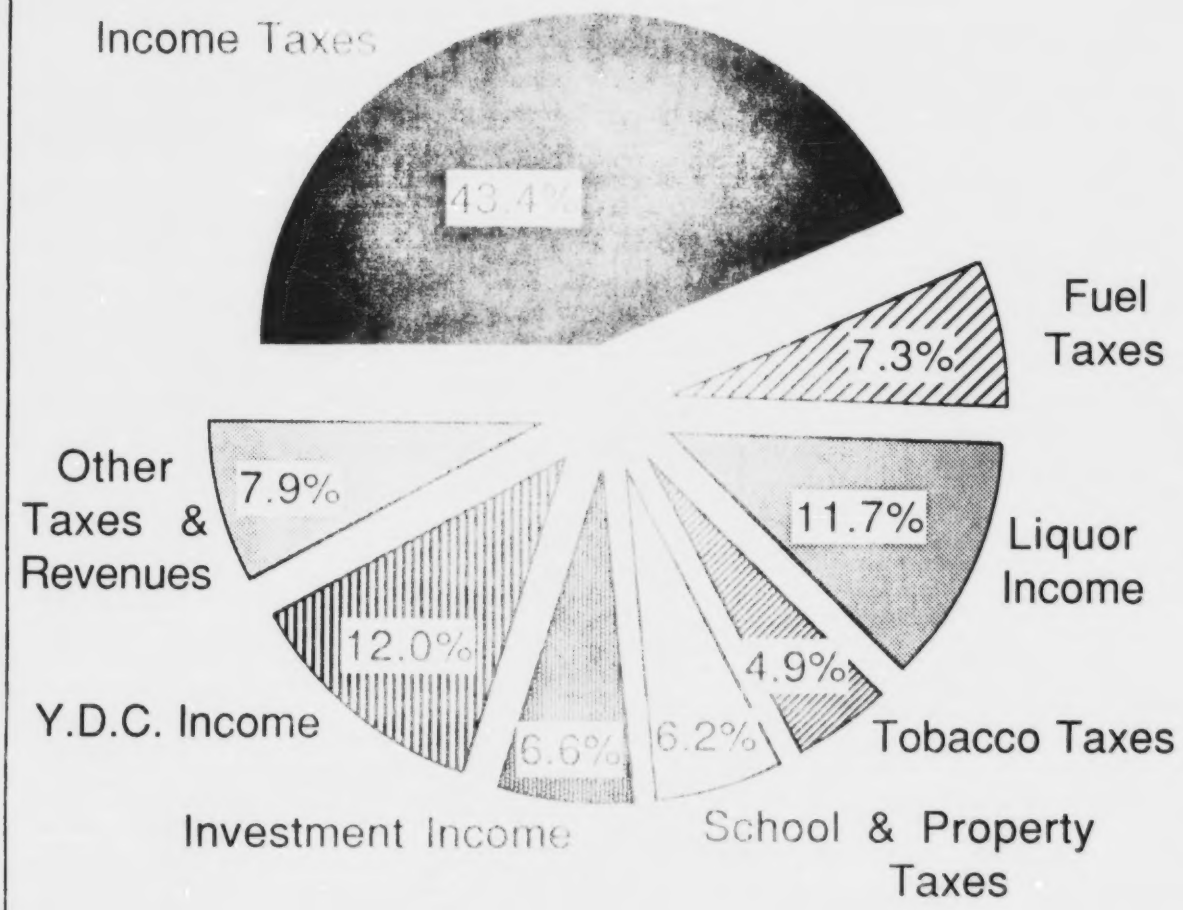
REVENUE SUMMARY BY SOURCE
($000's)

SOURCE	1988-89 Estimates		1987-88 Forecast		1987-88 Estimates	
	$	%	$	%	$	%
RECOVERIES						
Government of Canada						
Canada Assistance Plan	4,201	1.4	3,392	1.2	3,392	1.2
Native Social Services	1,423	0.5	2,038	0.7	2,038	0.7
Young Offenders	1,164	0.4	800	0.3	1,137	0.4
Vocational Rehabilitation of Disabled Persons	1,217	0.4	1,034	0.4	1,034	0.4
Bilingualism	823	0.3	800	0.3	741	0.3
Legal Aid	365	0.1	290	0.1	290	0.1
Other	1,847	0.6	1,251	0.4	1,039	0.4
	11,040	3.6	9,605	3.3	9,671	3.4
Third Party Recoveries						
Alaska Highway	10,130	3.3	9,772	3.3	10,400	3.7
Native Health Care	2,450	0.8	2,100	0.7	1,300	0.5
Ministry of Transport :Airports	1,531	0.5	1,372	0.5	1,372	0.5
Occupational Training	242	0.1	409	0.1	263	0.1
Other	713	0.2	825	0.3	735	0.3
	15,066	4.9	14,478	5.0	14,070	5.0
Other Recoveries						
Yukon Housing Corporation	3,973	1.3	2,946	1.0	2,946	1.0
Capital Recovery	31,639	10.3	28,684	9.8	26,933	9.6
Miscellaneous	2,445	0.8	2,618	0.9	2,576	0.9
TOTAL RECOVERY	64,163	20.9	58,331	20.0	56,196	20.0
TOTAL BUDGETARY INCOME	307,362	100.0	292,355	100.0	280,812	100.0

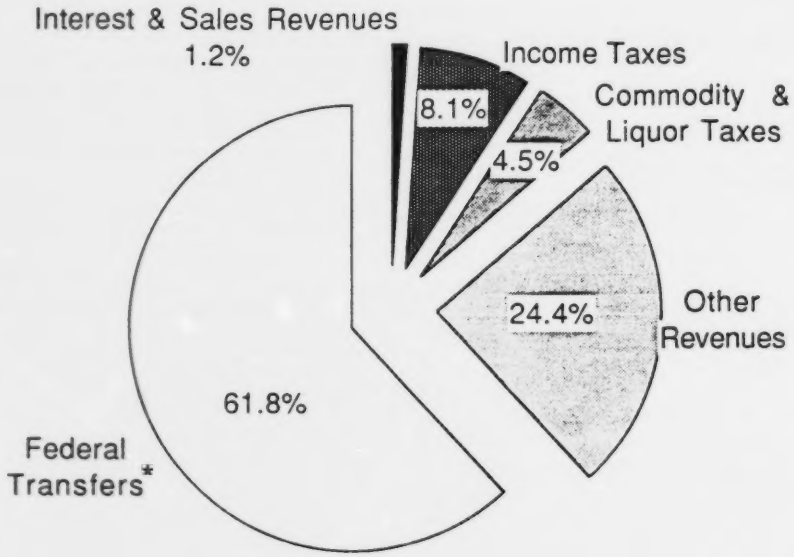
* 1987-88 figures have been restated for comparison with the 1988-89 figures.

The percent columns represent the percent of total budgetary income for the year accounted for by that particular revenue. Percent figures may not add up due to rounding.

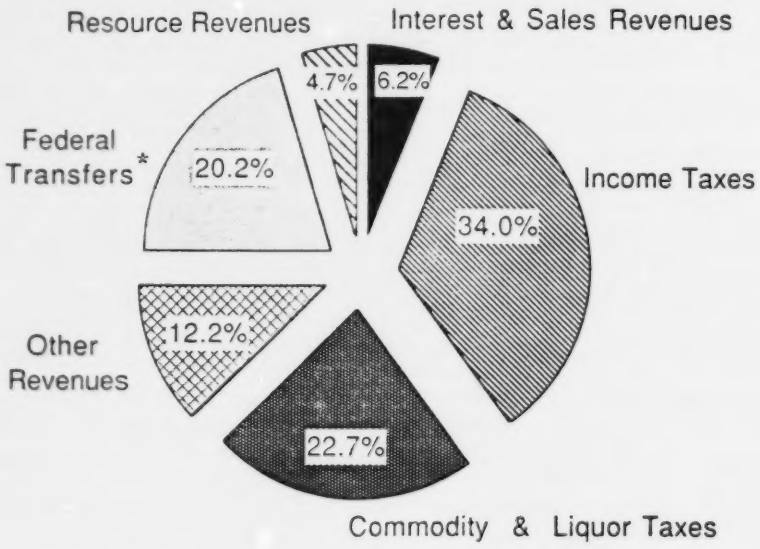
REVENUE SUMMARY BY SOURCE
THE YUKON
1988-89



REVENUES BY SOURCE
THE YUKON
1988-89

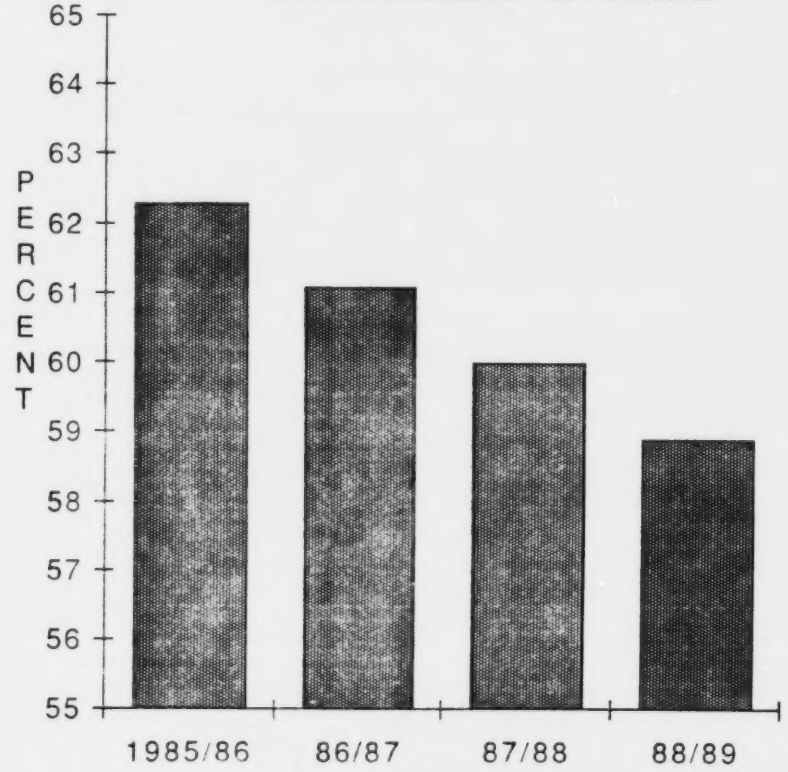


REVENUES BY SOURCE
PROVINCES & TERRITORIES **
1988-89



* Includes EPF, CAP, Equalization and Transfer Payment to Territory(s).
** Source: Federal Department of Finance.

FEDERAL TRANSFER PAYMENT as % of BUDGETARY INCOME



BUDGETARY INCOME SUMMARY
($ 000'S)

	1985-86	1986-87	1987-88	1988-89
Federal Transfer Payment	148,591	160,162	173,431	176,084
Total Budgetary Income	238,377	262,279	289,231	298,709 *
Federal Transper Payment as % of Total Budgetary Income	62.3%	61.1%	60.0%	58.9%

* Restated to put Yukon Housing Corporation on a basis comparable with previous years.

EXPENDITURE RECOVERY BY DEPARTMENT
($000's)

DEPARTMENT/AGENCY	1988-89 Estimates $	1988-89 Estimates %	1987-88 Forecast $	1987-88 Forecast %	1987-88 Estimates $	1987-88 Estimates %
Yukon Legislative Assembly	-	0.0	-	0.0	-	0.0
Executive Council Office	24	0.1	24	0.1	23	0.1
Community and Transportation Services	12,562	38.6	12,336	41.6	12,609	43.1
Economic Development : Mines and Small Business	-	0.0	-	0.0	-	0.0
Education	2,579	7.9	2,705	9.1	2,885	9.9
Finance	-	0.0	-	0.0	-	0.0
Government Services	150	0.5	193	0.7	126	0.4
Health and Human Resoures	10,905	33.5	9,786	33.0	9,218	31.5
Justice	857	2.6	791	2.7	721	2.5
Public Service Commission	-	0.0	-	0.0	-	0.0
Renewable Resoures	1,403	4.3	848	2.9	694	2.4
Tourism	71	0.2	18	0.1	41	0.1
Women's Directorate	-	0.0	-	0.0	-	0.0
Yukon Housing Corporation	3,973	12.2	2,946	9.9	2,946	10.1
TOTAL RECOVERY	32,524	100.0	29,647	100.0	29,263	100.0

The percent columns represent the percent of total recoveries for the year accounted for by that particular recovery. Percent figures may not add up due to rounding.

PERSON YEAR ESTABLISHMENT SUMMARY

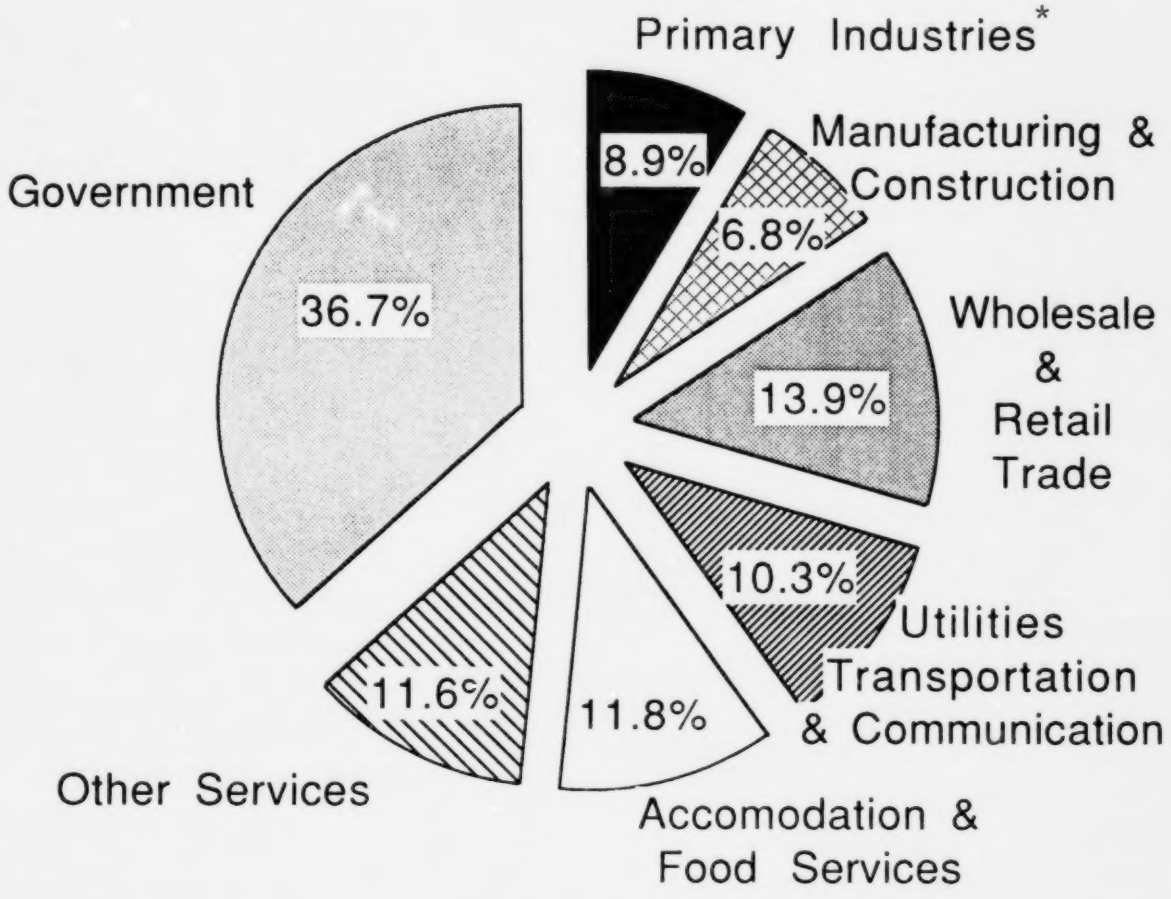
DEPARTMENT/AGENCY	1988-89 Estimates P.Y.	%	1987-88 Forecast P.Y.	%	1987-88 Estimates P.Y.	%
Yukon Legislative Assembly	6.00	0.3	6.00	0.3	6.00	0.3
Executive Council Office	58.00	3.3	57.00	3.3	56.00	3.3
Community and Transportation Services	332.38	19.0	334.38	19.5	334.35	19.5
Economic Development : Mines and Small Business	30.50	1.7	30.50	1.8	34.50	2.0
Education	603.02	34.5	598.60	34.8	590.19	34.4
Finance	49.00	2.8	47.00	2.7	47.00	2.7
Government Services	169.20	9.7	165.20	9.6	169.20	9.9
Health and Human Resoures	183.80	10.5	183.80	10.7	183.80	10.7
Justice	142.00	8.1	141.00	8.2	142.50	8.3
Public Service Commission	45.50	2.6	41.00	2.4	41.00	2.4
Renewable Resoures	98.00	5.6	85.67	5.0	83.17	4.8
Tourism	25.00	1.4	25.00	1.5	25.00	1.5
Women's Directorate	3.00	0.2	3.00	0.2	3.00	0.2
TOTAL PERSON YEARS	1745.40	100.0	1718.15	100.0	1715.71	100.0

The percent columns represent the percent of total person years for the year accounted for by that particular department/agency. Percent figures may not add up due to rounding.

Justice figures do not include 3.0 judges in Court Services.

Executive Council Office includes 13.0 Order-in-Council Appointments.

EMPLOYMENT BY SECTOR
THE YUKON
1987



* PRIMARY INDUSTRIES INCLUDE AGRICULTURE, FISHING & TRAPPING, FORESTRY AND MINING.

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES

MARCH 1, 1988

	PERSONAL INCOME TAX			CORPORATE INCOME TAX					
	BASIC RATE	HIGH INCOME SURCHARGE	FLAT TAX	GENERAL RATE	SMALL BUSINESS	RETAIL SALES TAX	TOBACCO TAX	GASOLINE TAX (D)	DIESEL FUEL TAX
	%	%	%	%	%	%	¢/25 cigs	¢/litre	¢/litre
Newfoundland	60.0	Nil	Nil	16.0	10.0	12	119.5	9.8	12.1
Nova Scotia	56.5	Nil	Nil	15.0	10.0	10	112.5	8.7	9.1
New Brunswick	58.0	Nil	Nil	15.0	9.0	11	106.0	7.8	8.3
Prince Edward Island	55.0 (A)	Nil	Nil	15.0	10.0	10	87.5	8.9	10.4
Quebec	--	Nil	Nil	5.9	3.22	9	113.0	14.4	12.45
Ontario	50.0	3.0 (B)	Nil	15.5	10.0	7	70.7	8.3	9.9
Manitoba	54.0	2.0	2.0	17.0	10.0	7	115.0	8.9	9.9
Saskatchewan (F)	50.0	12.0	1.5 (C)	17.0	10.0	7	117.0	7.0	7.0
Alberta (F)	46.5	8.0	0.5	15.0	5.0	Nil	100.0	5.0	5.0
British Columbia	51.5	Nil	Nil	14.0	11.0	6	102.0	9.89 (E)	8.33
Northwest Territories	43.0	Nil	Nil	10.0	10.0	Nil	87.5	8.7	7.4
Yukon	45.0	Nil	Nil	10.0	5.0	Nil	80.0	4.2	5.2

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES

Notes to Table:

A) Quebec levies its own personal income tax.

B) Manitoba levies a 2% surcharge on net income over $30,000.

C) Alberta Levies a flat tax on taxable income. Manitoba and Saskatchewan levy their flat taxes on net income.

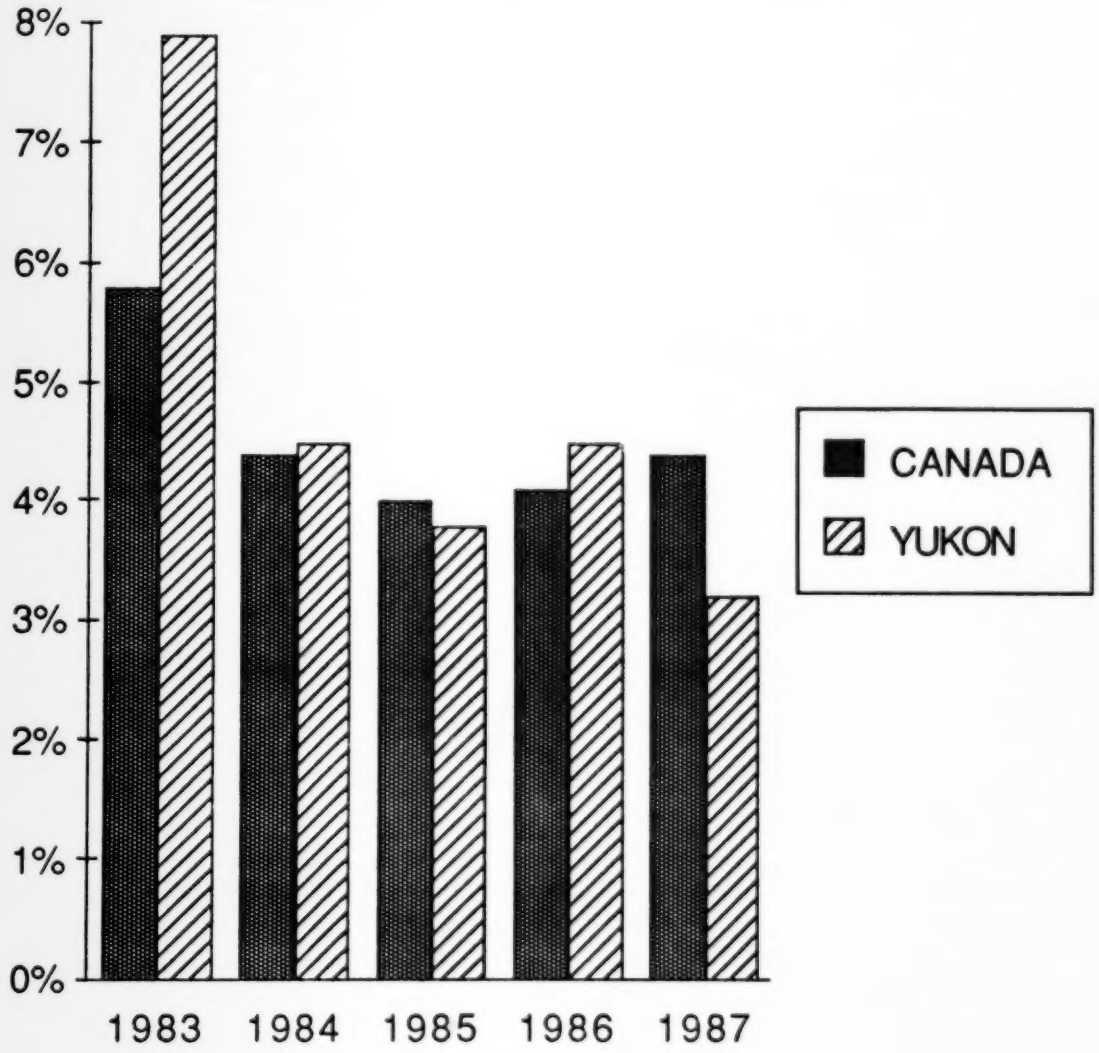
D) Northwest Territories, British Columbia, Newfoundland, Prince Edward Island, Nova Scotia and New Brunswick levy an AD VALOREM tax on gasoline and diesel fuel.

E) Communities not served by the highway system pay a reduced tax per litre.

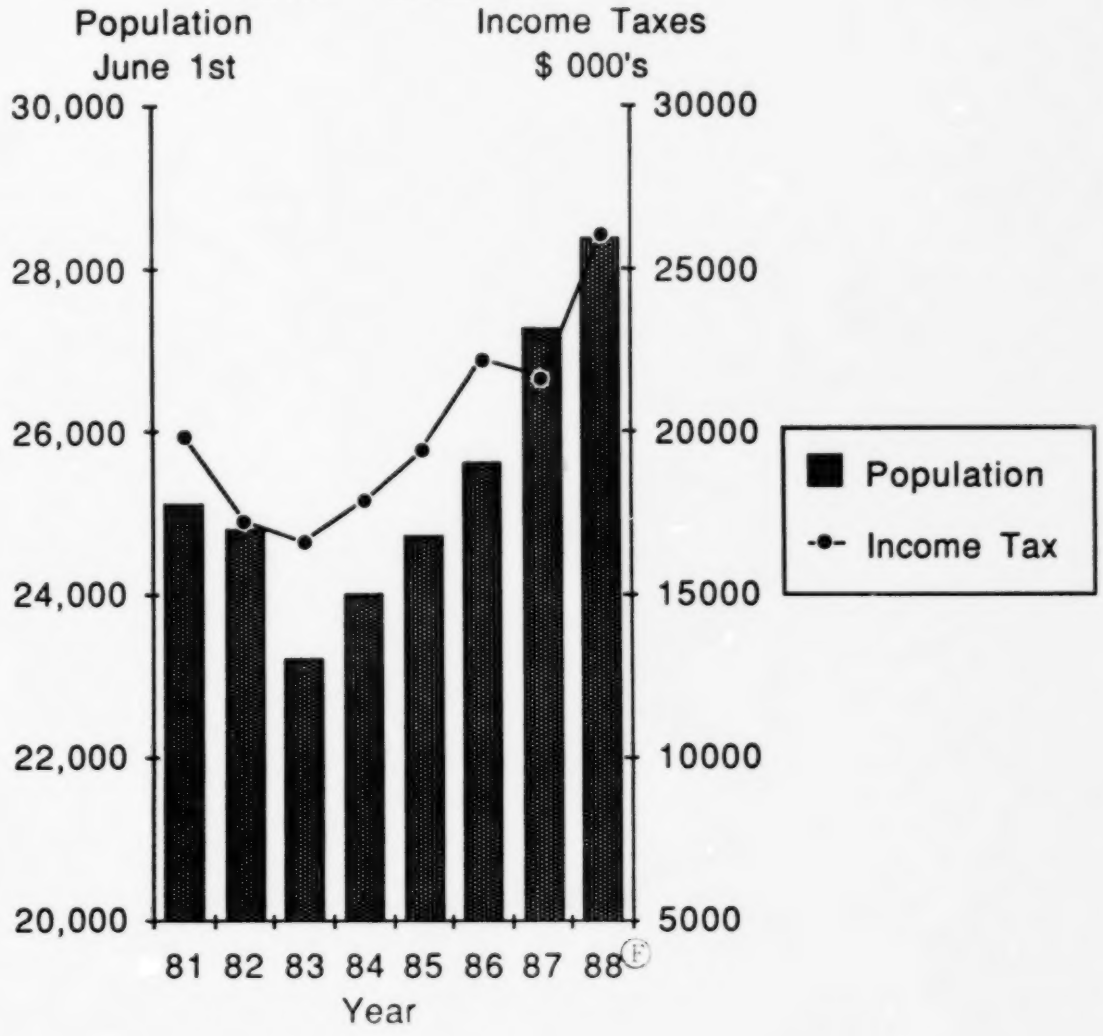
F) Incorporates Alberta's March 24, 1988 budget proposals, but not British Columbia's March 24, 1988 budget proposals for a tax increase of 9 cents/25 cigarettes, a tax rate of 22.5 percent on gasoline and diesel fuel and a tax rate of 9 percent on small businesses.

N.B. Rate changes may have occurred since the time of the survey. To determine current rates, reference should be made to each jurisdiction's Department of Finance.

% CHANGE IN CONSUMER PRICE INDEX THE YUKON & CANADA



POPULATION & INCOME TAXES THE YUKON



F: Forecast Yukon Finance